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June 22, 2005

BY OVERNIGHT DELIVERY AND E-FILE

Mary L. Cottrell, Secretary  
Department of Telecommunications and Energy  
One South Station  
Boston, MA 02110

Re: Bay State Gas Company, D.T.E. 05-27

Dear Ms. Cottrell:

Enclosed for filing, on behalf of Bay State Gas Company ("Bay State"), please find Bay State's responses to the following information requests:

From the Attorney General:

AG-1-61	AG-1-79 (Supp)	AG-1-80 (Supp)	AG-1-81 (Supp)	
AG-1-82 (Supp)	AG-1-87	AG-1-96 (Supp)	AG-2-48 (Supp)	
AG-3-9	AG-6-6	AG-6-9	AG-8-1	AG-9-33
AG-11-2	AG-11-3	AG-11-4	AG-11-9	AG-11-16
AG-11-17	AG-11-18	AG-11-20	AG-11-21	AG-11-22
AG-12-1	AG-12-2	AG-12-13	AG-13-1	AG-13-5
AG-13-6	AG-13-7	AG-13-10	AG-13-11	AG-13-12
AG-13-14	AG-13-15	AG-13-16	AG-14-1	AG-14-6
AG-14- 7	AG-14-8	AG-14-9	AG-14-10	AG-14-11
AG-14-13	AG-14-14	AG-14-21	AG-14-27	AG-14-31
AG-15-2	AG-15-4	AG-17-9	AG-17-13	AG-17-14

AG-17-15	AG-17-16	AG-17-17	AG-18-1	AG-18-2
AG-18-3	AG-18-4	AG-18-5	AG-18-6	AG-18-9
AG-19-3	AG-20-2	AG-20-3	AG-20-4	AG-20-5
AG-20-6	AG-20-7	AG-20-8	AG-20-9	

From the Department:

DTE-1-5	DTE-1-27	DTE-3-2	DTE-3-9	DTE-5-8
DTE-5-10	DTE-5-11	DTE-5-30	DTE-5-36	DTE-5-38
DTE-5-39	DTE-6-3	DTE-6-5	DTE-6-6	DTE-6-11
DTE-6-21	DTE-8-3	DTE-8-7	DTE-8-10	DTE-9-1
DTE-9-2	DTE-9-3	DTE-9-4	DTE-9-7	DTE-9-8
DTE-9-17	DTE-9-24	DTE-11-21	DTE-11-27	DTE-11-33
DTE-11-39	DTE-11-40	DTE-11-41	DTE-11-42	DTE-13-4
DTE-13-5	DTE-13-6	DTE-13-18	DTE-13-20	DTE-13-22
DTE-13-24	DTE-13-28	DTE-14-4	DTE-15-2	DTE-15-3
DTE-16-3	DTE-16-18	DTE-17-11		

From the MA OilHeat Council:

MOC-1-10	MOC-1-12	MOC-1-13	MOC-1-14	MOC-1-15
MOC-2-2	MOC-2-3	MOC-2-4	MOC-2-7	

From the UWUA Local 273:

UWUA-1-19	UWUA-1-21	UWUA-1-22	UWUA-1-23	UWUA-1-24
UWUA-1-27	UWUA-1-28	UWUA-1-29	UWUA-1-35	UWUA-2-15
UWUA-2-27				

From the USWA:

USWA-2-10

Please do not hesitate to telephone me with any questions whatsoever.

Very truly yours,

Patricia M. French

cc: Per Ground Rules Memorandum issued June 13, 2005:

Paul E. Osborne, Assistant Director – Rates and Rev. Requirements Div. (1 copy)

A. John Sullivan, Rates and Rev. Requirements Div. (4 copies)

Andreas Thanos, Assistant Director, Gas Division (1 copy)

Alexander Cochis, Assistant Attorney General (4 copies)

Service List (1 electronic copy)

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL  
D. T. E. 05-27

Date: June 22, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-61      Please provide the following information regarding the Company's insurance policies:

1. A breakdown of the insurance expenses recorded in each of the years 2003 and 2004 and, for each insurance expense, please provide a detailed explanation for any differences between the expense amounts included in the test year and the insurance premiums paid during that year;
2. The invoices for the insurance premiums paid in each of the years 2003 and 2004 and, if the Company only pays a portion of the insurance expense, please provide a summary of each insurance invoice showing the total expense and the Company's allocated portion of the expense;
3. If any insurance expense (including premiums) recorded in each of the years 2003 and 2004 have been allocated or assigned to the Company from any affiliate, please indicate the amount allocated or assigned and the method of assignment and provide copies of all policies for which expenses are allocated or assigned; and
4. An itemization and quantification of any insurance proceeds (e.g. reimbursements, recoveries, refunds, distributions, adjustments) received by the Company during or since the year 2003, along with a complete and detailed description of the accounting treatment given those proceeds.

Response:

1. Attachment AG-1-61 (A) and Attachment AG-1-61 (B) provide a summary of insurance related expenses paid in 2004 and 2003, respectively. On these attachments, Column C indicates the total premium paid at the NiSource consolidated level. Columns D and E indicate the percent allocated and actual dollars assigned to Bay State Gas Company. Columns F and G indicate the calendar year in which the insurance prepayments were expensed.

The major renewal dates are July 1, November 1, and December 1 for NiSource's liability and property insurance policies. For accounting purposes the prepayment is amortized over the term of the policy. Therefore the payments made in 2004 will not line up with the actual expense recorded in 2004. Columns F and G on Attachments AG-1-61 (A) and (B) indicate the calendar year expense associated with each prepayment.

2. Copies of insurance invoices and other detail for 2004 payments are provided in Attachment AG-1-61 (C) **(BULK)**. Column B in Attachment AG-1-61 (A) can be cross-referenced with the detail in Attachment AG-1-61 (C) **(BULK)**.

Copies of insurance invoices and other detail for 2003 payments are provided in Attachment AG-1-61 (D) **(BULK)** with cross-references to Attachment AG-1-61 (B) working in the same manner.

3. Please see Attachment AG-1-61 (A) & Attachment AG-1-61 (B). The allocation methodology and calculations are developed by the actuarial firm, Milliman USA, Inc. The allocations were derived by assigning 20% weight to loss experience and 80% to exposure. The exposure basis is as follows:

- Primary & Excess Liability - revenue
- Workers Compensation – payroll
- Auto Liability – number of autos
- Primary and Excess Property – property value
- Crime – employees
- D&O and Fiduciary – historic corporate billing

4. The following funds were recovered in 2004:

2004 RECOVERIES				
Company	Claim Type	Admin	Ref #	Recovery
Bay State Gas	Auto	CEI	335599	\$1,141.04
Bay State Gas	Auto	CEI	275692	\$3,286.61
Bay State Gas	Auto	CEI	337314	\$1,181.73
Bay State Gas	Auto	CEI	309735	\$3,579.53
Bay State Gas	Auto	CEI	286145	\$3,718.70
Bay State Gas	Auto	CEI	359094	\$1,609.90
Bay State Gas	Auto	CEI	329414	\$1,606.83
Bay State Gas	Auto	CEI	292558	\$623.25
Bay State Gas	Auto	CEI	356088	\$361.13
Bay State Gas	Auto	CEI	375039	\$746.22
Bay State Gas	Auto	CEI	359533	\$938.96
Bay State Gas	Auto	CEI	367399	\$3,543.29
Bay State Gas	Auto	CEI	374043	\$3,393.20
Bay State Gas	Auto	CEI	378005	\$2,385.45
Bay State Gas	Auto	CEI	389035	\$2,088.38
Bay State Gas	WC	Travelers	N/A	\$0
Bay State Gas	Liability	Travelers	N/A	\$0
Bay State Gas	Insurance Premium(s)	N/A	N/A	\$0
Total				\$30,204.22

## INSURANCE PAYMENTS - 2004

( A )	( B )	( C )	( D )	( E )	( F )	( G )
<u>Type of Coverage</u> <u>2004-2005 Policy Year</u>		<u>Premium</u>	<u>Bay State</u> <u>Portion</u>	<u>Bay State</u> <u>Premium</u>	<u>2004 Payment</u> <u>Expensed in 2004</u>	<u>2004 Payment</u> <u>Expensed in 2005</u>
<b>Primary Liability</b>						
AEGIS (NICL)	A	2,465,000	6.40%	157,760	78,880	78,880
<b>Excess General Liability</b>						
Park Bermuda Limited	B	225,000	7.60%	17,100	8,550	8,550
Park Bermuda Limited	C	1,301,020	7.63%	99,268	49,634	49,634
Agnew Higgins Pickering	D	200,000	7.60%	15,200	7,600	7,600
Agnew Higgins Pickering	E	989,000	7.63%	75,460	37,730	37,730
AEGIS	F	122,500	7.60%	9,310	4,655	4,655
AEGIS	A	2,503,621	6.40%	160,232	80,116	80,116
EIM	G	912,688	7.63%	69,638	34,819	34,819
MSW (Incl Service Fee)	H	2,350,750	7.60%	178,657	89,328	89,329
EIB	I	72,107	7.60%	5,480	2,740	2,740
<b>Workers Compensation</b>						
AEGIS (NICL)	J	6,589,752	7.40%	487,642	243,821	243,821
McGriff, Seibels & Williams	K	2,186,821	7.48%	163,631	81,816	81,815
AEGIS	L	325,000	7.40%	24,050	12,025	12,025
<b>Auto Liability</b>						
AEGIS (NICL)	A	435,000	7.80%	33,930	16,965	16,965
AEGIS	A	441,816	7.80%	34,462	17,231	17,231
<b>SIR Buydown Liability</b>	M	4,229,545	4.52%	191,380	191,380	0
<b>Property (Primary)</b>						
AEGIS (NICL)	N	3,295,284	0.98%	32,294	16,147	16,147
<b>Property (Excess)</b>						
OIL Ltd (1st quarter)	O	97,243	0.98%	953	953	0
OIL Ltd (2nd quarter)	P	102,110	0.98%	1,001	1,001	0
Park Bermuda Limited	Q	1,037,916	0.98%	10,172	5,086	5,086
GARD AS Energy	R	92,870	0.98%	910	455	455
JLT Risk Solutions	S	4,249,488	0.98%	41,645	20,823	20,823
<b>Property (Engineering Fees)</b>						
Zurich Services Corp.	T	224,040	0.98%	2,196	1,098	1,098
AON (1st installment of 4)	U	99,000	1.79%	1,772	443	1,329
AON (2nd installment of 4)	V	26,000	1.79%	465	116	349
AON (3RD installment of 4)	AZ	25,000	1.79%	448	224	224
AON	BZ	525,000	0.98%	5,141	857	4,284
OIL Ltd	CZ	86,178	1.56%	1,344	1,344	0
OIL Ltd	DZ	109,756	0.98%	1,076	0	1,076
<b>Directors &amp; Officers Liability</b>						
EIM (Energy Insurance Mutual)	W	1,417,850	8.73%	123,778	20,629	103,149
Park Bermuda (Incl Fiduciary)	X	1,111,200	8.73%	97,008	16,168	80,840
McGriff, Seibels & Williams (Includes Fiduciary & Crime)	Y	3,079,900	8.73%	268,875	44,812	224,063
<b>Fiduciary Liability</b>						
EIM (Energy Insurance Mutual)	W	203,568	8.73%	17,771	2,961	14,810
<b>Commercial Crime ( Included In D&amp;O)</b>						
<b>Special Crime</b>						
<b>Total 2004-2005 Premiums</b>		<b>41,132,023</b>		<b>2,330,049</b>	<b>1,090,407</b>	<b>1,239,642</b>
<b>2003 Payments Expensed in 2004</b>					<b>1,201,872</b>	
<b>Total 2004 Expense</b>					<b>2,292,278</b>	

## INSURANCE PREMIUM EXPENSE - 2003

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Type of Coverage			Bay State	Bay State	2003 Payment	2003 Payment
2003-2004 Policy Year		Premium	Portion	Premium	Expensed in 2003	Expensed in 2004
<b>Primary Liability</b>						
AEGIS (NICL)	AA	1	2,800,000	7.26%	203,280	101,640
AEGIS	AA	2	2,940,553	7.26%	213,484	106,740
McGriff, Seibels & Williams	BB	1	736,932	7.26%	53,501	26,751
<b>Excess General Liability</b>						
Park Bermuda Limited	CC	1	1,556,950	7.26%	113,035	56,520
EIM	DD	1	605,125	7.26%	43,932	7,322
EIM			0	7.26%	0	0
McGriff, Seibels & Williams	BB	2	1,369,133	7.26%	99,399	49,700
Agnew Higgins Pickering	EE	1	1,223,231	7.26%	88,807	44,407
<b>Workers Compensation</b>						
Travelers-Bermuda (NICL)	FF	1	3,144,583	7.31%	229,869	114,934
McGriff, Seibels & Williams	GG	1	2,049,287	7.31%	149,803	74,902
AEGIS	HH	1	315,000	7.31%	23,027	11,514
<b>Auto Liability</b>						
AEGIS	II	1	502,233	7.05%	35,407	17,704
<b>Porperty</b>						
Cananwill	UU	1	647,938	0.60%	3,888	3,888
Cananwill	UU	2	647,938	0.60%	3,888	3,888
Cananwill	UU	3	647,938	0.60%	3,888	3,888
Cananwill	UU	4	647,938	0.60%	3,888	3,888
Cananwill	UU	5	647,938	0.60%	3,888	3,888
Cananwill	UU	6	647,938	0.60%	3,888	3,888
McGriff, Seibels & Williams	VV	1	776,403	8.47%	65,751	65,751
McGriff, Seibels & Williams	WW	1	776,403	8.47%	65,751	65,751
OIL Ltd	XX	1	234,413	0.60%	1,406	1,406
OIL Ltd	XX	2	234,413	0.60%	1,406	1,406
OIL Ltd	YY	1	288,105	2.92%	8,413	8,413
<b>Property (Primary)</b>						
AEGIS (NICL)	JJ	1	3,950,417	0.79%	31,208	15,600
<b>Property (Excess)</b>						
Park Bermuda Limited	KK	1	1,517,403	0.76%	11,532	5,766
AON (Lloyds)	LL	1	6,798,623	0.79%	53,709	26,853
<b>Property (Engineering Fees)</b>						
AON (Zurich)	MM	1	257,830	0.79%	2,037	1,017
AON	NN	1	175,000	0.76%	1,330	666
<b>AON Property Service Fee</b>	OO	1	600,000	0.86%	5,160	860
<b>Directors &amp; Officers Liability</b>						
McGriff, Seibels & Williams	QQ	1	2,716,784	8.29%	225,221	37,537
EIM (Excess)	DD	2	1,417,850	8.29%	117,540	19,590
Park Bermuda Ltd (Excess)	PP	1	1,193,300	8.29%	98,925	16,488
<b>Punitive Damages</b>						
EIB	RR	1	88,567	7.26%	6,430	3,216
<b>Fiduciary XS Liability</b>						
Park Bermuda Ltd (AWAC)	PP	2	72,250	8.29%	5,990	998
Park Bermuda Ltd (Starr)	PP	3	72,250	8.29%	5,990	998
EIM	DD	3	212,500	8.29%	17,616	2,936
McGriff, Seibels & Williams	QQ	2	550,290	8.29%	45,619	7,603
<b>Commercial Crime</b>						
McGriff, Seibels & Williams	QQ	3	113,199	8.29%	9,384	1,564
<b>XS Crime</b>						
McGriff, Seibels & Williams	QQ	4	70,183	8.29%	5,818	970
<b>Terrorism</b>	SS	1	166,482	7.48%	12,453	3,111
<b>MSW Broker Fee</b>	TT	1	1,175,000	7.26%	85,305	42,651
EIM	ZZ	1	412,000	7.26%	29,911	29,911
OIL Ltd	AAA	1	108,308	2.92%	3,163	0
<b>2002 Payments Expensed in 2004</b>						4,446
<b>Total 2003-2004 Premiums</b>			<b>45,108,628</b>		<b>2,193,940</b>	<b>996,515</b>
<b>2002 Payments Expensed in 2003</b>						<b>338,086</b>
<b>Total 2003 Expense</b>						<b>1,334,601</b>

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL  
D. T. E. 05-27

Date: June 22, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-79: Please provide in list form the details of all judgments and/or settlements resulting from suits brought which involved NiSource and/or the Company as a defendant, which resulted in NiSource and/or the Company, in each of the years 2003 and 2004, paying or agreeing to pay or being ordered to pay an amount in excess of \$5,000, including but not limited to the case name, the date filed, the date of settlement or the date of judgment and the amount NiSource and/or the Company was ordered or agreed to pay. Provide this information even if appeals are pending and note every instance of an appeal.

Response: Objection. To the extent this information contains information that is expressly confidential pursuant to the terms of any settlement, such information is confidential to Bay State and may not be revealed.

Information relative to Bay State is not maintained in a single list. Once Bay State compiles the requested information, it will provide it.

**Supplemental Response:**

1. In re Power Company of America, L.P. v. Goldin Associates, LLC, Trustee for the PCA Liquidating Trust v. NESI Power Marketing, Inc., US Bankruptcy Ct, Dist. Of CT (Bridgeport), judgment 1/24/04 (claim of preferential transfer in bankruptcy)
2. Abcouwer, James K. v. NiSource Inc., NiSource Corporate Services Company, Neale, Gary L., in his capacity as Chairman, President and Chief Executive Officer of NiSource Inc, and Unknown, John Doe, Representatives of Defendant NiSource Inc. in their official capacity, US Dist. Ct SD WV Case No. 2:01CV1305, judgment 4/8/04 (claim of breach of employment or CIC agreement)
3. O.W. Behny, as Personal Representative of the Estate of Irmagard A. Behny, Deceased v. Northern Indiana Public Service Company and NiSource Inc., Lake Superior Ct Cause No. 45D10-0305-CT-00117, settled, 6/14/04 (tort)



4. Thomas M. McDonald, as Personal Representative of the Estate of Claude F. Mullins, Deceased, v. Northern Indiana Public Service Company and NiSource Inc., Lake Superior Ct. Cause No 45D10-0305-CT-00116, settled, 5/21/04 (tort)
5. Amanda L. Wood and Thomas Lee Hershey, Individually and as parents and natural guardians of minors Madeline N. Hershey and Trenton Hershey v. Northern Indiana Public Service Company and NiSource Inc., Lake Superior Ct Cause No. 45D10-0305-CT-00118, settled, 6/24/04 (tort)
6. Cote et al v. Central Location Services, Ltd, et al., Bristol Co. Sup. Ct (MA), Aug. 8, 2003 Settlement paid by co-defendant solely (tort)
7. Fulton-Token, et al v. Bay State Gas Co., Brockton Co. Dist. Ct (MA), Mar. 25, 2004 Settlement (tort).
8. Gaskin v. Bay State Gas, Brockton Co. Dist. Ct, Dec. 21, 2004 Settlement paid by co-defendant solely (tort)
9. Lewis v. Bay State Gas Co., Norfolk Co. Sup. Ct, July 10, 2004 Settlement paid (tort)
10. Marchand v. Blanchette, Dept. of Indust. Accidents, Dec. 19, 2003 Settlement (tort)
11. Poncin v. Central Locating Services, Ltd (see No. 7 – related incident), Bristol Co. Dist. Ct., Aug. 8, 2003 Settlement paid (tort)
12. Tabor et al v. Central Locating Services, Ltd (see Nos. 7 and 12 – related incident), Bristol Co. Dist. Ct, 2004 Settlement paid by co-defendant solely (tort)
13. Alsman v. Always Underground, Porter Co. Sup Ct (IN), Aug. 2003 Settlement (tort)
14. Jagielski v. NiSource, Monroe Co. Cir Ct. (FL), 2004 Settlement (tort)
15. Haigh v. Brodrick, Columbia Energy and NiSource; Haverhill District Court (friendly suit to submit settlement to court approval)
16. Verizon v. Bay State Gas, Boston Municipal, Civil Division, 2004 (property damage claim)
17. Mars v. Dionne and Verizon Credit, Mass. Trial Court (Chicopee), 2004 (motor vehicle accident)

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL  
D. T. E. 05-27

Date: June 22, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-80: Please provide in list form the details of all warranty claims the Company has pending including but not limited to the amount being sought, the manufacturer, the date the claim was submitted, the specific item(s) under warranty and a copy of all communications between the Company and/or its legal counsel and the manufacturer and/or the insurer.

Response: Bay State does not maintain this information in the format requested. Bay State is compiling the requested material and intends to supplement this response when its review is complete.

**Supplemental Response:**

There are currently no pending warranty claims pending filed by or involving NiSource Inc. Warranty claims pending for Bay State are provided in Table AG-1-80 (Supplemental).

TABLE AG-1-80 (SUPPLEMENTAL)

<u>Matter Name</u>	<u>Court</u>	<u>Amount Sought</u>	<u>Manufacturer</u>	<u>Date Claim Submitted</u>	<u>Item at Issue</u>
Commerce Ins. Co. v. Bay State Gas Co.	Suffolk Co. Sup. Ct. (MA)	\$50,002.25 (plus interest and costs)	N/A	At least by 10/31/03	Heating System
The Stiles and Hart Brick Co. v. Bay State Gas Co.	Plymouth Co. Sup. Ct. (MA)	In excess of \$400,000	N/A	At least by 4/2/03	Gas Train For Commercial Kiln

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL  
D. T. E. 05-27

Date: June 22, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-81: Please provide in list form the details of all legal suits presently pending in which NiSource and/or the Company is a defendant including but not limited to the case name, the date of the filing of the case, the amount of relief sought, and the nature of the case.

Response: Bay State does not maintain this information in the format requested. Bay State is compiling the requested material and intends to supplement this response when its review is complete.

**Supplemental Response:**

1. Estate of Garrison Tawney v. Columbia Natural Resource, LLC, et al., Roane (WV) Cir. Ct. Civil Action No. 03-C-10E, filed 02/11/03, class action seeking damages for underpayment of royalty
2. David Marshall v. Toldeo Terra-Firma Properties v. Columbia Gas of Ohio, Inc. and NiSource Inc. and Kevin Oberhouse d/b/a Diversified Concrete a/k/a Diversified Concrete Block and Brick a/k/a Diversified Concrete and Construction, Lucas (OH) C.P. Ct. Case No. CI0200502592, filed 5/12/05, personal injury claim
3. Power, Patrick v. NiSource Inc., NiSource Inc. Employee Benefit Plan; Aetna Health Inc., U.S. Dist. Ct. of OH (Columbus), filed 07/08/03, ERISA (denial of LTD)

For additional NiSource and for Bay State, please see Attachment AG-1-81 (Supplemental).

PENDING LITIGATION AGAINST BAY STATE GAS CO. & NISOURCE, INC.  
Attachment AG-1-81 (Supplemental)

Matter Name	Court	Date Filed	Amount Sought	Nature of Case
<b>BAY STATE GAS CO.:</b>				
Angelone v. Bay State Gas Co.	Essex Co. Dist. Ct. (MA)	12/2/02	\$53,575	Tort
Classical High Condominiums v. Moran, et al. v. Bay State Gas Co., et al.	Hampden Co. Sup. Ct. (MA)	3/21/05	Not Specified	Contract
Commerce Ins. Co. v. Bay State Gas Co.	Suffolk Co. Sup. Ct. (MA)	10/31/03	\$50,002.25	Subrogation
Diaz v. Bay State Gas Co.	Suffolk Co. Sup. Ct. (MA)	2/13/04	In excess of \$6,349.01	Tort
Employers Mut. Cas. Co. v. Bay State Gas Co.	Worcester Co. Trial Ct. (MA)	12/10/04	\$8,076.23	Subrogation
GHG Chestnut Farms Limited Partnership v. Bay State Gas Co.	Wareham Co. Dist. Ct. (MA)	7/15/04	Not Specified	Tort
Hansen, et al. v. Bay State Gas Co.	Trial Ct. of Mass., Small Claims Sec.	2/8/05	\$1,200	Contract
Maguire, et al., v. Bay State Gas Co., et al.	Norfolk Co. Sup. Ct. (MA)	10/7/03	\$26,000	Tort
Quincy Mut. Fire Ins v. Bay State Gas Co.	New Matter, Information Not Yet Available	2005	New Matter, Information Not Yet Available	Contract
Safety Ins. Co. v. Bay State Gas Co.	Boston Mun. Ct., Small Claims (MA)	6/17/04	Not Specified	Contract
The Stiles & Hart Brick Co. v. Bay State Gas Co.	Plymouth Co. Sup. Ct. (MA)	4/2/03	In excess of \$400,000	Contract
<b>NISOURCE, INC.:</b>				
Bradley, et al. v. NiSource, Inc., et	Elkhart Co. Sup.	N/A	Not Specified	Tort

Matter Name	Court	Date Filed	Amount Sought	Nature of Case
al.	Ct. (IN)			
Dept. of Waterworks of the Consolidated City of Indianapolis v. NiSource, Inc., et al.	Marion Co. Sup. Ct. (IN)	3/10/04	Not Specified	Contract
Swiger, et al. v. NiSource, Inc., et al.	Monongalia Co. Cir. Ct. (WV)	8/8/03	Not Specified	Tort
Swiger, et al. v. Amerigas Propane, Inc., et al.*	Monongalia Co. Cir. Ct. (WV)	2/8/05	Not Specified	Class Action
The Consolidated City of Indianapolis v. NiSource, Inc., et al.	Marion Co. Sup. Ct. (IN)	4/29/05	Not Specified	Contract

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
FOURTH SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL  
D. T. E. 05-27

Date: June 22, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

**CONFIDENTIAL MATERIAL ENCLOSED**

AG-1-87: Please provide IRS and State Income Tax Forms for NiSource and/or the Company and its affiliates for the years 2003 and 2004. If the 2004 tax form is not prepared please provide the current best estimate of the Schedule M numbers for 2004.

Response: Attached as Confidential Attachment AG-1-87 are the 2003 Federal and State Income Tax returns, and the current best estimate of the Schedule M for 2004. The 2004 returns will not be available until September 15, 2005, and we will provide copies at that time. This material is deemed confidential by both Bay State and NiSource. Accordingly, the Attachment AG-1-87 is filed in single sealed copy with the Hearing Officer, and will be provided to any other party that has negotiated a mutually agreeable confidentiality arrangement.

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL  
D. T. E. 05-27

Date: June 22, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-96: Please itemize and quantify the expenses for outside auditing fees for each of last five years. Please provide copies of all invoices and bills supporting the costs for outside auditing services. Please provide copies of all contracts or fee agreements for these services.

Response: Attachment AG-1-96 contains the invoices for auditing services for 2003 and 2004. A listing is included that shows the amounts paid by Bay State Gas Company for the two periods. The data for the other years are not available.

**Supplemental Response:**

The invoices referenced in the response were inadvertently omitted from the initial filing. Please see Attachment AG-1-96 Supplemental.

Bay State Gas Company  
Respondent: Skirtich  
D.T.E. 05-27  
Attachment AG-1-96 Supplemental

Bay State Gas Company  
Outside Auditing Fees

<u>Month</u>	<u>2004</u> \$	<u>2003</u> \$
January	53,712	46,547
February	44,747	35,038
March	12,217	0
April	0	0
May	162,149	14,821
June	29,457	32,245
July	34,011	16,388
August	29,798	0
September	30,847	14,922
October	0	16,591
November	60,985	22,520
December	<u>0</u>	<u>0</u>
Total	457,922	199,073

Dollars represent Bay State Gas Company only outside auditing fees.



COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
SECOND SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL  
D. T. E. 05-27

Date: June 22, 2005

Responsible: Stephen H. Bryant, President

AG-2-48      Provide copies of all prefiled testimony, schedules, exhibits, responses to discovery and settlements related to the "two base rate increases" referenced in the testimony of Stephen H. Byrant, Exh. BSG/SHB-1, p. 9 of 58, lines15-18.

Response:    This material, which is available to the Attorney General as it is in the public domain, is still being gathered and prepared for exhibit format. Bay State will supplement this response when the material has been compiled.

**Supplemental Response:**

Please find in Attachment AG-2-48 Supplemental, the orders, settlements, prefiled testimony, and responses to discovery for Bay State's service quality, rate design and unbundling dockets, DPU 95-52, DPU 95-104 and DPU 97-97.